

NOTICES OF GUIDANCE DOCUMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S.) § 41101(B)(14)). Substantive Policy Statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice substantive policy statement does not include internal procedural documents which may only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties in accordance with A.R.S. Title 41.

NOTICE OF GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

1. **Subject of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Calculating Credit for Taxes Paid to Another State or Country by Arizona Resident Individuals, ITP 97-1.
2. **Date the guidance document was issued and the effective date of the guidance document if different from the issuance date:**
January 21, 1997
3. **Summary of the contents of the guidance document:**
Provides guidance with respect to determining the amounts required to be entered as: 1) total income subject to tax in both Arizona and the other state or country; 2) entire income upon which Arizona income tax is imposed; and 3) entire income upon which the other state's income tax is imposed.
4. **A statement as to whether the guidance document is a new document or a revision:**
This guidance document supersedes Arizona Individual Income Tax Procedure ITP 95-2.
5. **The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**
Name: Tax Research and Analysis Section
Address: Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone: (602) 542-4672
6. **Information about where a person may obtain a copy of the guidance document and the costs for obtaining the document:**
Anyone wishing to obtain a copy of this document should call (602) 255-3381 (within Arizona call 1-800-352-4090), or write to Taxpayer Information and Assistance, Arizona Department of Revenue, P.O. Box 29086, Phoenix, Arizona 85038-9086. This information is also available on the electronic bulletin board system (BBS) at (602) 542-5557 and on the web site at <http://www.state.az.us/revenue>.

NOTICE OF GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

1. **Subject of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Individuals Deducting a Net Operating Loss Carryback, ITP 97-2.
2. **Date the guidance document was issued and the effective date of the document if different from the issuance date:**
July 22, 1997
3. **Summary of the contents of the guidance document:**
The guidance document sets forth the procedure required by individuals who carryback a net operating loss.
4. **A statement as to whether the guidance document is a new document or a revision:**
This guidance document supersedes Arizona Individual Income Tax Procedure ITP 94-1.

Arizona Administrative Register
Notices of Guidance Documents

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NOTICE OF GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

1. **Subject of the guidance document and the guidance document number by which the document is referenced:**

Procedure for Requesting Innocent Spouse Relief, ITP 97-3.

2. **Date the guidance document was issued and the effective date of the document if different from the issuance date:**

August 8, 1997

3. **Summary of the contents of the guidance document:**

The guidance document sets forth the procedure required to request relief from joint and several liability on a joint Arizona income tax return pursuant to A.R.S. § 42-139.15.

4. **A statement as to whether the guidance document is a new document or a revision:**

This is a new document.

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NOTICE OF GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

1. **Subject of the guidance document and the guidance document number by which the document is referenced:**

Procedure for the Calculation of Luxury Tax on Tobacco Products Other Than Cigarettes, LTP 97-1.

2. **Date the guidance document was issued and the effective date of the document if different from the issuance date:**

September 12, 1997

3. **Summary of the contents of the guidance document:**

The guidance document provides distributors of tobacco products with the procedure to be used when calculating the amount of luxury tax due on tobacco products other than cigarettes.

4. **A statement as to whether the guidance document is a new document or a revision:**

This is a new guidance document.

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6. **Information about where a person may obtain a copy of the guidance document and the costs for obtaining the document:**

Anyone wishing to obtain a copy of this document should call (602) 255-2060 (within Arizona call 1-800-843-7196), or write to Taxpayer Information and Assistance, Arizona Department of Revenue, P.O. Box 29086, Phoenix, Arizona 85038-9086. This information is also available on the electronic bulletin board system (BBS) at (602) 542-5557 and on the web site at <http://www.state.az.us/revenue>.

NOTICE OF GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

1. **Subject of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Requesting Refunds Under Laws 1997, Ch. 116, 274, and 227, TPP 97-1.

2. **Date the guidance document was issued and the effective date of the document if different from the issuance date:**
August 25, 1997.

3. **Summary of the contents of the guidance document:**
This procedure provides guidance to taxpayers requesting refunds of transaction privilege or use taxes paid which are available under certain retroactive provisions enacted during the 1997 legislative session.

4. **A statement as to whether the guidance document is a new document or a revision:**
This is a new guidance document.

5. **The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**

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NOTICE OF GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

1. **Subject of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Requesting Refunds of Taxes Paid on Mineral Leases, TPP 97-2.

2. **Date the guidance document was issued and the effective date of the document if different from the issuance date:**
August 25, 1997.

3. **Summary of the contents of the guidance document:**
This procedure provides guidance to taxpayers requesting a refund of transaction privilege taxes paid under the commercial lease classification for income derived from granting rights to use real property that constitute a "profit a prendre."

4. **A statement as to whether the guidance document is a new document or a revision:**
This is a new guidance document.

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NOTICE OF GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

1. **Subject of the guidance document and the guidance document number by which the document is referenced:**

Groundwater Monitoring Wells and Soil Remediation Activities, TPP 97-3.

2. **Date the guidance document was issued and the effective date of the document if different from the issuance date:**

September 3, 1997.

3. **Summary of the contents of the guidance document:**

The guidance document provides information to prime contractors on the exemption from tax for groundwater monitoring wells and soil remediation activities. It was updated to include information regarding an exemption from tax for tangible personal property used in soil remediation activities.

4. **A statement as to whether the guidance document is a new document or a revision:**

This guidance document supersedes Arizona Transaction Privilege Tax Procedure TPP 95-4.

5. **The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:**

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